

## Nonprogram Food Revenue and Cost Guide - Bureau of Nutrition and Health Services

*This tool is designed to show the financial information required to complete the USDA Nonprogram Revenue Calculator. The tool describes how to calculate the program food cost (Cost for Reimbursable Meal Food^ ) when not tracking separately by program food and nonprogram food at your school/district.*

### Total Nonprogram Food Revenue^

Refers to all funds accumulated to the school food service account associated with the sale of nonprogram foods and beverages. This includes a la carte food items, adult payments, catered events, contracted/vended meals, vending machines and school stores.

### Total Nonprogram Food Cost^

Nonprogram food cost is determined by using the total food cost minus program food cost (Cost for Reimbursable Meal Food on the USDA Revenue Calculator). Below are the steps on how to calculate program food cost.

#### How to calculate program food cost (Cost for Reimbursable Meal Food^)

##### **Step 1: Calculate Average Food Cost Per Meal**

The SFA will calculate the cost of food for 4-6 weeks (or representative sample) of reimbursable meals (breakfast/lunch/snacks\*) to determine the average food cost per meal.

**Step 2: Total Number Reimbursable Student Meals** (use the monthly claim for reimbursement for number of meals served by type)

##### **Step 3: Total Program Food Cost (Cost for Reimbursable Meal Food^)**

Multiply total number of reimbursable student meals served by the average food cost per meal.

Cost per meal for lunch**	x	
Number of reimbursable lunches served		
Total lunch program food cost	=	

##### **Step 4: Total Nonprogram Food Cost^**

Nonprogram food cost is determined by using the Total food costs minus Program food cost (Cost for Reimbursable Meal Food^)

<u><b>Total nonprogram food revenue</b></u> <b>Total program revenue</b>	<b>≥</b>	<u><b>Total nonprogram food cost</b></u> <b>Total food cost</b>
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### Total Program Revenue^

Refers to all funds accumulated to the school food service account. This includes (but not limited to) federal and state reimbursement, student payments, interest earned, food rebate checks, a la carte sales, rental or usage fees collected. Also, all nonprogram food revenue list above.

### Total Food Cost^

Refers to the total amount paid for all food and beverages for both reimbursable meals (breakfast/lunch/snacks\*) and nonprogram food purchased with the school food service account.

**KEY:** ^ Required on USDA Nonprogram Revenue Calculator

\* Snacks served in the Afterschool Care Snack Program and the Fresh Fruit and Vegetable Program.

\*\*Repeat for reimbursable breakfasts and snacks\* served